



APPLICATION FOR CHANGED ASSESSMENT

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing. **Your appeal may be heard by a hearing officer or three member board.**

County of San Bernardino
CLERK OF THE BOARD OF SUPERVISORS
385 N. Arrowhead Avenue, Second Floor
San Bernardino, CA 92415-0130
(909) 387-4413 www.sbcounty.gov/assessmentappeals



APPLICATION NUMBER

\$45.00 NON-REFUNDABLE PROCESSING FEE (PER APPLICATION) MUST BE PAID AT THE TIME OF FILING. EACH APPLICATION MUST INCLUDE FEE OR FEE WAIVER REQUEST.

PLEASE TYPE OR PRINT IN INK – SEE INSTRUCTIONS FOR FURTHER INFORMATION

1. APPLICANT'S NAME (last, first, middle initial) (please type or print)			
STREET ADDRESS/P.O. BOX NUMBER (MUST be applicant's mailing address)			
CITY		STATE	ZIP CODE
DAYTIME PHONE	ALTERNATE PHONE		FAX NUMBER
E-MAIL ADDRESS			
2. AGENT'S/ATTORNEY'S NAME (please type or print)			
PERSON TO CONTACT (if other than above) (last, first, middle initial)			
STREET ADDRESS/P.O. BOX NUMBER			
CITY		STATE	ZIP CODE
DAYTIME PHONE	ALTERNATE PHONE		FAX NUMBER
E-MAIL ADDRESS			
AGENT'S AUTHORIZATION			
If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application—see instructions).			
PRINT NAME OF AGENT AND AGENCY			
IS HEREBY AUTHORIZED TO ACT AS MY AGENT IN THIS APPLICATION AND MAY INSPECT THE ASSESSOR'S RECORDS, ENTER INTO STIPULATIONS, AND OTHERWISE SETTLE ISSUES RELATING TO THIS APPLICATION.			
SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE			
TITLE		DATE	

3. PROPERTY IDENTIFICATION INFORMATION		
SECURED: ASSESSOR'S PARCEL NUMBER		
UNSECURED: ASSESSOR'S PARCEL NUMBER		
PROPERTY ADDRESS OR LOCATION		
DBA		
PROPERTY TYPE (check one)		
<input type="checkbox"/> Single-Family Residence/Condo/Townhouse		
<input type="checkbox"/> Apartments (Number of Units _____)		
<input type="checkbox"/> Commercial/Industrial		
<input type="checkbox"/> Agricultural <input type="checkbox"/> Vacant Land		
<input type="checkbox"/> Business Personal Property/Fixtures <input type="checkbox"/> Other _____		
Is this property an owner-occupied single-family dwelling? <input type="checkbox"/> Yes <input type="checkbox"/> No		
4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE
Land		
Improvements		
Fixtures		
Personal Property		
TOTAL		
Penalties		
5. TYPE OF ASSESSMENT BEING APPEALED (check one) IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS		
<input type="checkbox"/> Regular Assessment — Value as of January 1 of the current year		
<input type="checkbox"/> Supplemental Assessment		
___ Attach two copies of Notice		ROLL YEAR _____
___ Date of Notice _____		
<input type="checkbox"/> Roll Change/Escape Assessment/Calamity Reassessment		
___ Attach two copies of Notice		ROLL YEAR _____
___ Date of Notice _____		

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS. You may check all that apply. If you are uncertain of which item to check, please check "I. Other" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

- ☐ **A. Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.
- ☐ **B. Change in Ownership:**
- ☐ 1. No change in ownership or other reassessable event occurred on the date of _____.
- ☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- ☐ **C. New Construction:**
- ☐ 1. No new construction or other reassessable event occurred on the date of _____.
- ☐ 2. Base year value for the new construction established on the date of _____ is incorrect.
- ☐ **D. Calamity Reassessment:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- ☐ **E. Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
- ☐ 1. All personal property/fixtures.
- ☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.
- ☐ **F. Penalty Assessment:** Penalty assessment is not justified.
- ☐ **G. Classification:** Assessor's classification and/or allocation of value of property is incorrect.
- ☐ **H. Appeal after an Audit:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
- ☐ 1. Amount of escape assessment is incorrect.
- ☐ 2. Assessment of other property of the assessee at the location is incorrect.
- ☐ **I. Other:** Explain below or attach explanation.

7. WRITTEN FINDINGS OF FACTS: Per Fee Schedule at Time of Hearing

☐ ARE REQUESTED

☐ ARE NOT REQUESTED

8. ☐ Yes ☐ No Do you want to designate this application as a claim for refund? Please refer to instructions first.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under Item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No. _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT	DATE
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NAME AND TITLE (please type or print)

☐ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

County Use Only - Processing fee attached:	County Use Only - No processing fee attached:	County Use Only - Follow-up:
<input type="checkbox"/> Cash – Receipt #	<input type="checkbox"/> Waiver request complete/signed	<input type="checkbox"/> Incomplete – returned check
<input type="checkbox"/> Check # <input type="checkbox"/> Money Order #	<input type="checkbox"/> Incomplete – no fee or waiver request <input type="checkbox"/> Incomplete – waiver request incomplete	<input type="checkbox"/>